

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2013

SENATE BILL 97
RATIFIED BILL

AN ACT TO REQUIRE RELEASE OF PROPERTY TAXES IN ANY AREA THAT WAS PART OF A MUNICIPALITY FOR SIX MONTHS OR LESS AND THEN DEANNEXED.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-380 is amended by adding a new subsection to read:

"(e) The governing body of a municipality shall release any tax levied under this Subchapter, without application from the taxpayer being required, on property that was within the corporate limits of the municipality for six months or less prior to deannexation from the municipality, and for which no notice of the tax has yet been sent to the taxpayer. The release shall be made in accordance with the provisions of this Article."

SECTION 2. This act is effective when it becomes law and expires July 1, 2016.

In the General Assembly read three times and ratified this the 28th day of March, 2013.

s/ Daniel J. Forest
President of the Senate

s/ Thom Tillis
Speaker of the House of Representatives

Pat McCrory
Governor

Approved _____ .m. this _____ day of _____, 2013

